INDIANA

MAGNETIC MEDIA FILING REQUIREMENTS

W-2G and 1099R Reports

IRS 1220 FORMAT

(Revised September 22, 2006)

W-2G & 1099R Magnetic Media Filing Requirements

NOTE: Indiana accepts W-2G's and 1099R's on magnetic media in the IRS 1220 format. We prefer these reports on diskettes, CD's or 3480 or 3490 cartridges (E).

Important General Information:

Transmitter "T" Record – Please note that there has been a change to the length of the 'Contact Email Address' field. The length has changed from 35 to 50, and the 'Electronic File Name' field has been eliminated. A new 'Vendor Contact Email Address' field has also been added in positions 705-739—these positions were blank on last year's layouts.

W-2G & 1099R Magnetic Media Filing Requirements

INTRODUCTION:

This document provides the specifications for filing magnetic media with the Indiana Department of Revenue for those from whom Indiana State or County taxes have been withheld.

However, if after reviewing this material you still have unanswered questions regarding the magnetic filing of W-2G reports and 1099R reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656, or you may write to the following address

MAGNETIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204

The Indiana Department of Revenue accepts reports on 31/2 diskettes or CD's. Either may be 'zipped' for your convenience. We also accept 3480/3490E cartridges and they may be compressed if convenient. **Note - the Indiana Department of Revenue no longer accepts media filed on reel tapes.**   If you currently file magnetic media with the Federal Government, we ask you to file magnetic media with the State with the appropriate tax withheld in the "K" record.. Revenue does not process test tapes. We do not return magnetic media or notify when tapes have been processed.

Duplicate copies of the WH-3 reconciliation report must accompany all reporting in the same package with the W-2G's or 1099R's.

February 28th or 29th of the current year is the filing deadline for the previous years reporting. If that date falls on a weekend the filing deadline moves to the following working day. The postmark date is used to determine that the filing is on time.

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
Indiana Department of Revenue
100 North Senate Avenue, N203
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

W-2G & 1099R Magnetic Media Filing Requirements

FILING REQUIREMENTS FOR MAGNETIC MEDIA REPORTS:
If a magnetic media cannot be processed it will be returned to the submitter who will be given forty-five (45) days to correct and return the report to the Indiana Department of Revenue.

An external label must be on each cartridge, CD or diskette submitted. Labels may be typed or handwritten, but should be legible and contain all of the information requested.

EXTERNAL LABEL FOR DISKETTES OR CD'S
File Name: W-2G REPORT or 1099R REPORT
State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Total Number of Diskettes or CD's.

EXTERNAL LABEL FOR CARTRIDGES – 3480 or 3490 (E)
State Taxpayer Identification Number (TID – 10 Digits)
Submitter or Company Name
Complete Mailing Address
Record Length: 750
Block Size: 32250 (43 Logical records per block)
Note: Cartridges should be unlabeled.
Multiple-cartridge files are not accepted.

MAILING ADDRESS:
Completed packets containing the WH-3 Annual Reconciliation Form in duplicate and properly labeled magnetic media should be mailed to the following address. (Note - a label is included as part of the WH-3 Annual Reconciliation Form for the purpose of mailing magnetic media.)

INDIANA DEPARTMENT OF REVENUE
ATTN: MAGNETIC FILING COORDINATOR
P.O. BOX 6108
INDIANANPOLIS, IN 46206-6108

Indiana requires the T record, the A record, the B record and the F record. The others may be included but are not required.

Sequence of Records in File

"T" Record. Identifies the Transmitter. Must be the first record in the file.

"A" Record. Identifies the Payer making the payments. There may be several in the file.

"B" Record. Identifies the Payee and the amount paid. There is an individual "B" record for each payee for that Payer.

"F" Record. End of transmission record. The final record in each file.

W-2G & 1099R Magnetic Media Filing Requirements

IRS 1220 FORMAT

Transmitter "T" Record

Position	Field Title	Length	Description
1	Record Type	1	Enter "T".
2 – 5	Payment Year	4	Enter tax year unless reporting a prior year, then enter that year.
6	Prior Year Indicator	1	Enter "P" only if reporting prior year, otherwise leave blank.
7 – 15	Transmitter's TIN	9	Enter 9 digit TIN. May be EIN or SSN.
16 – 20	Transmitter's Control Code	5	Enter control code assigned by IRS/ECC-MTB
21 – 27	Blank	7	Enter blanks.
28	Test File Indicator	1	Enter "T" for test file or leave blank.
29	Foreign Entity Indicator	1	Enter "1" if Foreign entity or leave blank.
30 – 69	Transmitter Name	40	Enter Transmitter name. Left-justify and fill with blanks.
70 – 109	Transmitter Name (Continuation)	40	Use if necessary.
110-149	Company Name	40	Name of company associated with the address where correspondence is to be sent.
150 – 189	Company Name	40	Continuation. Use if needed.
190 – 229	Company Mailing Address	40	Address where mail is sent.*

* This should be same address as in box 5 of form 4804.

W-2G & 1099R Magnetic Media Filing Requirements

Transmitter "T" Record (Cont'd.)

Position	Field Title	Length	Description
230 – 269	Company City	40	Enter name of city.
270 – 271	Company State	2	Enter valid U.S. Postal abbreviation.
272 – 280	Company Zip Code	9	Enter zip code. Left justify and fill with blanks if only 5 digits.
281-295	Blank	15	Enter blanks.
296 – 303	Total Payees	8	Enter total number of B records. Right justify and zero fill.
304 – 343	Contact Name	40	Enter name of person to be contacted if problems in file.
344 – 358	Contact Phone and Ext.	15	Enter phone number and extension No hyphens. Left justify and blank fill if no extension
359-408	Contact Email Address	50	Enter email address or leave blank if none. Left justify.
409 – 410	Cartridge Tape Indicator	2	Enter "LS" or leave blank.
411 – 416	Transmitter's Media Number	6	Magnetic Media users only. Enter in-house number or leave blank.
417 – 499	Blank	83	Enter blanks.
500 – 507	Record Sequence Number	8	Enter sequence number of each record in file. Record T = 00000001.
508 – 517	Blank	10	Enter blanks.
518	Vendor Indicator	1	"V" if provided by vendor. "I" if produced in-house.
519 – 558	Vendor Name	40	Name of vendor if used.
559 – 598	Vendor Mailing Address	40	Address if vendor used.

W-2G & 1099R Magnetic Media Filing Requirements

Transmitter "T" Record (Cont'd.)

Position	Field Title	Length	Description
599 – 638	Vendor City	40	City of vendor if used.
639 – 640	Vendor State	2	Standard Postal abbreviation.
641 – 649	Vendor Zip Code	9	Enter zip code. Left justify and enter blanks if five.
650 – 689	Vendor Contact Name	40	Enter name of person to contact if questions.
690 – 704	Vendor Contact Phone and Extension	15	Enter phone and extension if any. No hyphens. Left justify and fill with blanks.
705 – 739	Blank	35	Enter Blanks..
740	Vendor Foreign Indicator	1	Enter "1" if foreign, or else blanks.
741 – 748	Blank	8	Enter blanks.
749 – 750	Blank	2	Enter blanks or CR/LF.

W-2G & 1099R Magnetic Media Filing Requirements

Payer "A" Record

Position	Field Title	Length	Description
1	Record Type	1	Enter "A".
2 – 5	Payment Year	4	Enter tax year being reported.
6 – 11	Blanks	6	Enter blanks.
12 – 20	Payer's Taxpayer ID No.	9	Enter valid EIN or SSN. No blanks, hyphens or alpha.
21 – 24	Payer Name Control	4	Enter the first four characters of the company name (omit "The" unless only two words). Only dash and ampersand accepted.
25	Last Filing Indicator	1	Enter "1" if <u>last filing</u>, or blank.
26	Combined Fed/State Filer	1	Enter "1" if participating, or blank.
27	Type of Return	1	*(see codes below)*

** Indicates the type of returns used by Indiana Revenue.

Form	Code	
1098	3	
1098-C	*X*	
1098-E	2	
1098-T	8	
1099-A	4	
1099-B	B	
1099-C	5	
1099-CAP	P	
1099-DIV	I	
1099-G	F	
1099-H	J	
1099-INT	6	
1099LTC	T	
1099-MISC	A	
1099-OID	D	
1099-PATR	7	
1099Q	Q	
1099-R	9	**
1099-S	S	
1099-SA	M	
5498	L	
5498-ESA	V	
5498-SA	K	
W-2G	W	**

Payer "A" Record (Cont'd.)

Position	Field Title	Length	Description
28 – 41	Amount Codes * Enter only the Type Codes for the type of return included for this "A" record and for Revenue use.	14	1099R 1 = Gross distribution 2 = Taxable amount 3 = Capital gain 4 = Federal tax withheld 5 = Employee contributions or insurance premiums 6 = Net unrealized appreciation in employer's securities 8 = Other 9 = Total employee contributions A = IRA/SEP/SIMPLE distribution or Roth conversion W-2G 1 = Gross winnings 2 = Federal tax withheld 7 = Winnings from identical wagers
42 – 47	Blank	6	Enter blanks.
48	Other File Indicator	1	Enter "1" if original, else blanks
49	Replacement File Indicator	1	Enter "1" only if requested by IRS Otherwise enter blank
50	Correction File Indicator	1	Enter "1" only if these are correction records
51	Blank	1	Enter blank
52	Foreign Entity Indicator	1	Enter "1" if foreign entity payment to a U. S. resident or blank
53 – 92	First Payer Name Line	40	Enter name of payer whose TIN is 12 – 20 of the "A" record.
93 – 132	Second Payer Name Line	40	Enter the name of the Transfer Agent If position 133 is zero enter blanks
133	Transfer Agent Indicator	1	Enter "1" if transfer agent is used else enter zero if not
134 – 173	Payer Shipping Address	40	Enter shipping address, left justify and blank fill

W-2G & 1099R Magnetic Media Filing Requirements

Payer "A" Record (Cont'd.)

Position	Field Title	Length	Description
174 - 213	Payer City	40	Enter city, left justify and blank fill
214 -215	Payer State	2	Enter valid Postal abbreviations
216 – 224	Payer Zip Code	9	Enter zip code, if five left justify and blank fill
225 – 239	Payer Phone and Extension	15	Enter phone number and extension Omit hyphens Left justify and blank fill if no extension
240 – 499	Blank	260	Enter blanks
500 – 507	Record Sequence Number	8	Enter the next number of the record as it appears in your file. "A" record = 00000002
508 -748	Blank	241	Enter blanks
749 – 750	Blank	2	Enter blanks or CR/LF

W-2G & 1099R Magnetic Media Filing Requirements

Payer "B" Record

Position	Field Title	Length	Description
1	Record Type	1	Enter "B"
2 – 5	Payment Year	4	Enter the tax year.
6	Corrected Return Indicator	1	Enter "G" if the first of a two record file. Enter "C" if this is the second of a two record file. Enter blank if these records have not been sent.
7 – 10	Name Control	4	Enter the first four characters of the last name of the payee.
11	Type of Taxpayer ID	1	1 = EIN 2 = SSN 2 = ITIN 2 = ATIN Blank = N/A
12 – 20	Payee's TIN	9	Enter 9 digit identification number. SSN, ITIN, ATIN or EIN. If applied for but not received, enter blanks.
21 – 40	Payer's Account Number for Payee	20	Enter any number assigned by the Payer to the payee that is unique to the particular information return.
41 – 44	Payer's Office Code	4	Enter location code of payer if any or else enter blanks.
45 – 54	Blank	10	Enter blanks.

Amount Payment Fields. Must be numeric, right justified with 2 decimal positions. Plus or minus signs must be in the left most position. Zero fill to the left. All payment amounts must be allowed for, those not used are to be zero filled. Only 1099-DIV uses all 14 Codes, most use much less.

Position	Field Title	Length	Description
55 -66	Payment Amount #1	12	Payments for Amount Code 1 in "A" record.
67 – 78	Payment Amount #2	12	Payments for Amount Code 2 in "A" record.
79 – 90	Payment Amount #3	12	Payments for Amount Code 3 in "A" record.

W-2G & 1099R Magnetic Media Filing Requirements

Payer "B" Record (Cont'd.)

Position	Field Title	Length	Description
91 – 102	Payment Amount #4	12	Payments for Amount Code 4 in "A" record.
103 – 114	Payment Amount #5	12	Payments for Amount Code 5 in "A" record.
115 -126	Payment Amount #6	12	Payments for Amount Code 6 in "A" record.
127 – 138	Payment Amount #7	12	Payments for Amount Code 7 in "A" record.
139 – 150	Payment Amount #8	12	Payments for Amount Code 8 in "A" record.
151 – 162	Payment Amount #9	12	Payments for Amount Code 9 in "A" record.
163 – 174	Payment Amount #A	12	Payments for Amount Code A in "A" record.
175 – 186	Payment Amount #B	12	Payments for Amount Code B in "A" record.
187 – 198	Payment Amount #C	12	Payments for Amount Code C in "A" record.
199 – 210	Payment Amount #D	12	Payments for Amount Code D in "A" record.
211 – 222	Payment Amount #E	12	Payments for Amount Code E in "A" record.
223 – 246	Reserved	24	Enter blanks.
247	Foreign Country Indicator	1	If address of payee is in a foreign country enter "1" else enter blank.
248 – 287	First Payee Name Line	40	Enter name of payee, last name first whose ID is in 12 – 20 of B record.
288 – 327	Second Payee Name Line	40	If multiple payees, use for those whose ID is not in 12 -20 of B record

W-2G & 1099R Magnetic Media Filing Requirements

Payer "B" Record (Cont'd.)

Position	Field Title	Length	Description
328 – 367	Blank	40	Enter blanks
368 – 407	Payee Mailing Address	40	Enter mailing address of payee. Left justify and blank fill.
408 – 447	Blank	40	Enter blanks.
448 – 487	Payee City	40	Enter the city or Post Office used. Left justify and blank fill.
488 – 489	Payee State	2	Enter valid Post Office abbreviation.
490 – 498	Payee Zip Code	9	Enter zip code. Left justify and zero if less than 9.
499	Blank	1	Enter blank.
500 – 507	Record Sequence Number	8	Enter the next sequential number. The first B record would be 00000 003. Each B would be the next number.
508 – 543	Blank	36	Enter blanks.

The following sections define field positions for the different types of returns.

W-2G & 1099R Magnetic Media Filing Requirements

Payee "B" Record for 1099-R

Position	Field Title	Length	Description
544	Blank	1	Enter blank.
545 – 546	Distribution Code	2	If only one code use 545, if more than one use codes from matrix in 1099R in 546.

Code	Category
1	Early Distribution
2	Early Distribution, Exception
3	Disability
4	Death
5	Prohibited Transaction
6	Section 1035 Exchange
7	Normal Distribution
8	Excess Contributions
9	Cost of Life Insurance
A	Eligible for 10-yr. tax option
B	Designated Roth account distribution.
D	Excess Contribution plus earnings
E	Excess additions under 415
F	Charitable gift annuity
G	Direct rollover
J	Early Roth distribution
L	Loans as distribution
N	Recharacterized IRA contribution
P	Excess contributions for prior year
Q	Qualified Roth distribution
R	Recharacterized IRA for prior year
S	Early distribution for Simple IRA
T	Roth IRA distribution with exception

Note: If reporting traditional IRA, SEP, SIMPLE distribution or a Roth Conversion use an indicator of "1" in 548 of payee "B".

Position	Field Title	Length	Description
547	Taxable amount not determined indicator	1	Enter "1" if taxable amount cannot computed, else leave blank.

W-2G & 1099R Magnetic Media Filing Requirements

Payee "B" Record for 1099-R (Cont'd.)

Position	Field Title	Length	Description
548	IRA/SEP/SIMPLE indicator	1	Enter "1" if traditional IRA, SEP, SIMPLE distribution or Roth Conversion.
549	Total Distribution Indicator	1	Enter "1" only if the distribution closed the account, else leave blank.
550 – 551	Percent of total distribution	2	Use this field only if distribution is to more than one person. Enter the percentage of person whose TIN is in 12 – 20 of the B record. Right justify and zero fill. Leave blank if not applicable.
552 – 559	Date of Designated Roth Contribution	8	Enter date of 1st year of Roth contribution.
560 – 662	Blank	103	Enter blanks.
663 – 722	Special Data Entries.	60	Payer Use or blanks.
723 – 734	State Income Tax Withheld	12	Enter Income Tax withheld. Right justify and zero fill. 2 decimals.
735 – 746	Local Income Tax Withheld	12	Enter county tax withheld. Right justify and zero fill. 2 decimals.
747 – 748	Combined Fed./State Code	2	Enter "18" for Indiana.
749 – 750	Blank	2	Enter blanks or CR/LF.

W-2G & 1099R Magnetic Media Filing Requirements

Payee "B" Record for W2-G

Position	Field Title	Length	Description
544 – 546	Blank	3	Enter Blanks.
547	Type of Wager Code	1	Enter applicable type of wager.

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<tr><td colspan="4">

Code   Category
1   Horse Track or Off Track betting of horse nature.
2   Dog Track of Off Track betting of Dog Track nature.
3   Jai-alai
4   State Conducted Lottery
5   Keno
6   Bingo
7   Slot Machines
8   Any other type of winnings

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Position	Field Title	Length	Description
548 – 555	Date Won	8	Enter the date of the winning transaction as YYYYMMDD. This is not date of payment if payment is later.
556 – 570	Transaction	15	If Lottery enter ticket number, if keno, bingo and slots enter ticket, card number or machine serial no. For all else enter blanks.
571 – 575	Race	5	Enter race or game for ticket or else enter blanks.
576 – 580	Cashier	5	Enter initials or number of cashier otherwise enter blanks.
581 – 585	Window	5	Enter the window number or location of person making the winning payment or enter blanks.
586 – 600	First ID	15	For other than state lotteries enter the first ID of the winning person otherwise enter blanks.
601 – 615	Second ID	15	For other than state lotteries enter the second ID of the winning person otherwise enter blanks.
616 – 662	Blank	47	Enter blanks.

W-2G & 1099R Magnetic Media Filing Requirements

Payee "B" Record for W2-G (Cont'd.)

Position	Field Title	Length	Description
663 – 722	Special Data Entries.	60	Payer Use or blanks.
723 – 734	State Income Tax Withheld	12	Enter Income Tax withheld. Right justify and zero fill. 2 decimals.
735 – 746	Local Income Tax Withheld	12	Enter county tax withheld. Right justify and zero fill. 2 decimals.
747 – 748	Blank	2	Enter blanks.
749 – 750	Blank	2	Enter blanks or CR/LF.

W-2G & 1099R Magnetic Media Filing Requirements

End of Payer "C" Record

Position	Field Title	Length	Description
1	Record Type	1	Enter "C".
2 – 9	Number of Payees	8	Enter the total number of "B" records covered by the preceding "A" record. Right justify and fill with zeros.
10 – 15	Blank	6	Enter blanks.
16 – 33	Control Total 1	18	Accumulate totals of any payment amount fields in the "B" records in the appropriate control total fields of the "C" record. Right justify and zero fill. Unused control total fields must be zero filled. Use 2 decimals.
34 – 51	Control Total 2	18	
52 – 69	Control Total 3	18	
70 – 87	Control Total 4	18	
88 – 105	Control Total 5	18	
106 – 123	Control Total 6	18	
124 – 141	Control Total 7	18	
142 – 159	Control Total 8	18	
160 – 177	Control Total 9	18	
178 – 195	Control Total A	18	
196 – 213	Control Total B	18	
214 – 231	Control Total C	18	
232 – 249	Control Total D	18	
250 – 267	Control Total E	18	
268 – 499	Blank	232	Enter blanks.
500 – 507	Record Sequence Number	8	Enter next sequential number.
508 – 748	Blank	241	Enter blanks.
749 – 750	Blank	2	Enter blanks or CR/LF

W-2G & 1099R Magnetic Media Filing Requirements

State Totals "K" Record

State totals for Forms 1099R and W-2G's.

Position	Field Title	Length	Description
1	Record Type	1	Enter "K".
2 – 9	Number of Payees	8	Enter the total number of "B" records being coded for this state. Right justify and fill with zeros.
10 – 15	Blank	6	Enter blanks.
16 – 33	Control Total 1	18	Accumulate totals of any payment amount fields in the "B" records for each state being reported into the appropriate control total fields of the appropriate "K" record. Right justify and zero fill. Zero fill unused control fields. Allow 2 decimal places.
34 – 51	Control Total 2	18	
52 – 69	Control Total 3	18	
70 – 87	Control Total 4	18	
88 – 105	Control Total 5	18	
106 – 123	Control Total 6	18	
124 – 141	Control Total 7	18	
142 – 159	Control Total 8	18	
160 – 177	Control Total 9	18	
178 – 195	Control Total A	18	
196 – 213	Control Total B	18	
214 – 231	Control Total C	18	
232 – 249	Control Total D	18	
250 – 267	Control Total E	18	
268 – 499	Blank	232	Enter blanks.
500 – 507	Record Sequence Number	8	Enter next sequential number.
508 – 706	Blank	199	Enter blanks.

W-2G & 1099R Magnetic Media Filing Requirements

State Totals "K" Record (Cont'd.)

Position	Field Title	Length	Description
707 – 724	Indiana State Income Tax Withheld	18	Enter Income Tax withheld. Right justify and zero fill. 2 decimals.
725 – 742	Indiana Local Income Tax Withheld	18	Enter county tax withheld. Right justify and zero fill. 2 decimals.
743 – 746	Blank	4	Enter blanks.
747 – 748	Combined Fed./State Code	2	Enter "18" for Indiana.
749 – 750	Blank	2	Enter blanks or CR/LF.

W-2G & 1099R Magnetic Media Filing Requirements

End of Transmission "F" Record

Position	Field Title	Length	Description
1	Record Type	1	Enter "F".
2 – 9	Number of "A" records	8	Enter the total number of "A" records in the entire file. Right justify and zero fill.
10 – 30	Zero	21	Enter zeros.
31 – 49	Blank	19	Enter blanks.
50 – 57	Total number of Payees	8	Enter the total number of Payee "B" records reported in the file. Right justify and zero fill.
58 – 499	Blank	442	Enter blanks.
500 – 507	Record Sequence Number	8	Enter next sequential number.
508 – 748	Blank	241	Enter blanks.
749 – 750	Blank	2	Enter blanks or CR/LF.

W-2G & 1099R Magnetic Media Filing Requirements

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM. CODE		ABBR.	NUM. CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
DISTRICT OF COLUMBIA	DC	11	NORTH CAROLINA	NC	37
FLORIDA	FL	12	NORTH DAKOTA	ND	38
GEORGIA	GA	13	OHIO	OH	39
HAWAII	HI	15	OKLAHOMA	OK	40
IDAHO	ID	16	OREGON	OR	41
ILLINOIS	IL	17	PENNSYLVANIA	PA	42
INDIANA	IN	18	RHODE ISLAND	RI	44
IOWA	IA	19	SOUTH CAROLINA	SC	45
KANSAS	KS	20	TENNESSEE	TN	47
KENTUCKY	KY	21	TEXAS	TX	48
LOUISIANA	LA	22	UTAH	UT	49
MAINE	ME	23	VERMONT	VT	50
MARYLAND	MD	24	VIRGINIA	VA	51
MASSACHUSETTS	MA	25	WASHINGTON	WA	53
MICHIGAN	MI	26	WEST VIRGINIA	WV	54
MINNESOTA	MN	27	WISCONSIN	WI	55
MISSISSIPPI	MS	28	WYOMING	WY	56
MISSOURI	MO	29			

TERRITORIES AND POSSESSIONS

	ABBR.
AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVICES

	ABBR.
ALBERTA	AB
BRITISH COLUMBIA	BC
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND/LABRADOR	NL
NOTHWEST TERRITORIES	NT
NOVA SCOTIA	NS
NUAVUT	NU
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
QUEBEC	QC
SASKATCHEWAN	SK
YUKON	YT